

## Statement of Budgetary Resources

### BUDGETARY RESOURCES

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ID #	Question	Answer	Discussion	Source
SBR-1	Has all data call information furnished by the entity been adequately reflected in the statement?	?		
SBR-2	Do amounts reflected on all lines reasonably represent the entity's expectations?	?		
SBR-3	Does the Statement of Budgetary Resources reflect all budgetary activity of the reporting entity for the reporting period covered by the financial statement?	?		OMB Bulletin 01-09, p. 39
SBR-4	Do amounts presented on each line of the Statement of Budgetary Resources reflect all budgetary activity of the reporting entity for the rear covered by the financial statement?	?		OMB Bulletin 01-09, p. 40
SBR-5	Are material differences between amounts reported on the other financial statements and the Statement of Budgetary Resources noted and fully explained in Note 21 (disclosures Related to the Statement of Budgetary Resources)?	?		DoD FMR 6B, Ch 7, p. 16
SBR-6	Is Note 21 (Disclosures Related to the Statement of Budgetary Resources) consistent with the reconciliation requirements ofr the SBR with the SF-133 and other budgetary reporting such as the information reported on the Budget of the US Government?	?		DoD FMR 6B, Ch 7, p. 16
SBR-7	Are budgetary and nonbudgetary credit program financing account values, and the identification of the offsetting receipt values disclosed on the SBR?	?		OMB Bulletin 01-09, p. 40

### Statement of Budgetary Resources

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SBR-8	Are amounts for appropriations, borrowing authority, contract authority, net transfers (current year authority realized) and other amounts for indefinite appropriations available under existing law included on line 1.a. (Budget Authority)?	Yes	Automated. Accomplished by DDRS mappings, preformatted SBR.	DoD FMR 6B, Ch 7, p. 6
SBR-9	Does Line 3.a. through 3.e. (Spending authority from offsetting collections) include earned (collected and uncollected) receivables, changes in unfilled customer orders (with or without advances), anticipated for the rest of the year -without advances, and transfers from trust funds?	?		DoD FMR 6B, Ch 7, p. 7
SBR-10	Does Line 5 (Temporarily not available pursuant to Public Law) include amounts temporarily not available for obligation pursuant to the specific provision of the Public Law, and prior-year rescissions?	?		DoD FMR 6B, Ch 7, p. 10
SBR-11	Does Line 6 (Permanently not available) include cancellations of expired no-year accounts, enacted rescissions, capital transfers and redemption of debt, other authority withdrawn pursuant to Public Law, etc.?	?		OMB A-11, Appendix F-12; DoD FMR 6B, Ch 7, p. 10

### Statement of Budgetary Resources

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SBR-12	<p>Does the entity's SBR include the following under "Relationship of Obligations to Outlays?"</p> <ul style="list-style-type: none"> <li>a. obligated balance, net, beginning of period</li> <li>b. obligated balance transferred, net (+/-)</li> <li>c. obligated balance, net, end of period that are</li> <li>d. accounts receivable</li> <li>ii. unfilled customer orders from federal sources</li> <li>iii. undelivered orders</li> <li>iv. accounts payable</li> <li>e. outlays that are</li> <li>f. disbursements</li> <li>g. collections</li> <li>h. less, if applicable, offsetting receipts</li> </ul>	Yes	Automated. Accomplished by DDRS report mappings, preformatted SBR.	OMB Bulletin 01-09, p. 40, section 6.3 & p. 42, section 6.4
SBR-13	Does the disclosure of the amount of direct and reimbursable obligations incurred against amounts apportioned under category 104 "A," "B," and "exempt from apportionment" agree with the aggregate of the related information as reported on the agency's year-end SF 133, and the amounts reported under direct and reimbursable obligations incurred, reported on the SBR?	Yes	Automated. Accomplished by DDRS preformatted reports, SBR.	OMB Bulletin 01-09, p. 93, section 9.27
SBR-14	<p>In order to ensure consistency between the information presented in the SBR and the Budget of the United States Government, does the entity do the following?</p> <ul style="list-style-type: none"> <li>a. post all known audit adjustments to the Federal Agencies Centralized Trial-balance System II (FACTS II) during the window of time specified for posting corrections to the budget information</li> <li>b. post all known audit adjustments to OMB's MAX A-11 budget preparation system during the time frames provided by OMB</li> </ul>	Yes	Automated. Accomplished by DDRS lockdown process and schedule. Entities must adhere to schedule.	OMB Bulletin 01-09, pp.5 & 6, section 1.7

### Statement of Budgetary Resources

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SBR-15	Does Line 10 (Unobligated balances not available) include amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available?	?		OMB A-11, Appendix F, p. 18-19; DoD FMR 6B, Ch 7, p. 11
SBR-16	Do total outlays agree with the aggregate of outlays reported on the SF 133 for all budgetary accounts, including non-budgetary financing accounts and the disbursements and collections reported to the Department of Treasury on a monthly basis?	Yes	Automated. Accomplished by DDRS Reconciliations, Budgetary SF133 to AFS, # 25.	OMB Bull. 01-09 p. 43
SBR-17	Is the recognition and measurement of budgetary information reported on the Statement of Budgetary Resources (SBR) based on budget terminology, definitions, and guidance?	Yes	Defense Departmental Reporting System-Audited/Unaudited Financial Statements (DDRS-A/U FS) uses the Department of Defense Financial Management Regulation (DOD FMR), which is based on SFFAS and OMB regulations.	OMB Circular A-11, Preparation, Submission and Execution of the Budget, dated June 27, 2002, as revised November 14, 2002
SBR-18	Is budgetary information aggregated for purposes of the Statement of Budgetary Resources disaggregated for each of the reporting entity's major budget accounts and presented as required supplementary information?	Yes	DDRS-A/U FS Statements prepares disaggregated report and it is presented as part of the RSI.	SFFAS 7, par. 78; OMB Bulletin 01-09, p. 112, section 11.4

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SBR-19	Does the entity include in its SBR the following under "Budgetary Resources"? a. budget authority, including if applicable i. appropriations received ii. borrowing authority iii. contract authority iv. net transfers (+/-) v. other b. unobligated balances, including if applicable i. beginning of period balances ii. net transfers, actual (+/-) iii. anticipated transfer balances	Yes	Automated. Accomplished by DDRS mappings, preformatted SBR.	OMB Bulletin 01-09, p. 41, section 6.4; SFFAS 7 par. 77
SBR-20	Do the budgetary resources reported in this section agree with the total budgetary resources reported for all of the budget accounts on the year-end SF 133?	Yes	Automated. Accomplished by DDRS Reconciliations, Budgetary SF133 to AFS Statements.	OMB Bulletin 01-09, p. 42, section 6.5
SBR-21	Does the line item entitled "permanently not available" on the SBR include items reported under "other adjustments (rescissions, etc.)" on the Statement of Changes in Net Position?	Yes	Automated. Accomplished by DDRS mappings, preformatted SBR.	OMB Bulletin 01-09, p. 36 section 5.4 & p. 43 section 6.5
SBR-22	Does the entity include the following under "Status of Budgetary Resources" on the SBR? a. obligations incurred that are i. direct and/or ii. reimbursable b. unobligated balance(s) that are i. apportioned ii. exempt from apportionment iii. otherwise available c. unobligated balance(s) not available	Yes	Automated. Accomplished by DDRS mappings, preformatted SBR.	OMB Bulletin 01-09, p. 42, section 6.4; SFFAS 7 par. 77

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SBR-23	Does the total amount displayed for the “status of budgetary resources” section of the SBR equal “total budgetary resources” available to the reporting entity as of the reporting date?	Yes	Automated. Accomplished by DDRS Reconciliations, Standard, # 2.	OMB Bulletin 01-09, p. 43, section 6.6